



State of Washington  
Department of Revenue

# Excise Tax Advisory

---

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

---

NUMBER: 035.04.189

CONVERSION DATE: July 1, 1998

---

**This ETA is cancelled effective January 29, 2009**

## MUNICIPAL INCOME FROM METERS IN A FERRY TERMINAL PARKING LOT

Issued July 8, 1966

Is the income from meters installed by taxpayer city in a ferry terminal parking lot subject to Retailing Business Tax and Retail Sales Tax?

Taxpayer city owned and operated a parking area adjacent to a ferry terminal. To raise revenue to hire additional policemen and regulate the traffic congestion in the parking area the city installed parking meters. The driveways through the parking lot were city streets.

RCW 82.04.050 specifically includes automobile parking within the definition of "sale at retail." Rule 189 makes the Revenue Act applicable generally to all service and sales activities of a municipal subdivision.

The Commission, reaffirming a prior ruling (Vol. X, A.R. 16), held that the Retailing Business Tax and Retail Sales Tax apply to county and city off-street parking. Although the Commission has not asserted tax liability upon on-street parking meters because of their function as traffic regulation devices, the parking lot in the instant case constituted an automobile parking business taxable as a "sale at retail."

---

***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

Please direct comments to:  
Department of Revenue  
Legislation & Policy Division  
P O Box 47467  
Olympia, Washington 98504-7467  
(360) 753-4161 eta@DOR.wa.gov

To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)705-6715. Teletype (TTY) users please call 1-800-451-7985.